## **Franchise Tax Board**

## **NO ANALYSIS REQUIRED**

| Author:   | Cedillo | Analyst:   | Victoria       | Favorito    | Bill Nu         | mber: | SB 1034       |
|---|---------|------------|----------------|-------------|-----------------|-------|---------------|
| Related Bills:  | None    | Telephone: | 845-382        | 5 Am        | ended Date:     | Febru | uary 23, 2007 |
|   |         | Attorney:  | Tommy          | Leung       | Sponsor:        |       |               |
| SUBJECT: Deficiency Assessment Protest/Technical Amendment  |         |            |                |             |                 |       |               |
| ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.  X TECHNICAL BILL – No program or fiscal changes to existing program.  BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  TECHNICAL AMENDMENT – No change in previously submitted analysis required.  Approved position of prior analysis is  MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amendedstill applies. |         |            |                |             |                 |       |               |
| See Comments below  |         |            |                |             |                 |       |               |
| OTHER – See comments below.   |         |            |                |             |                 |       |               |
| COMMENTS:  This bill would make a nonsubstantive change to a provision of the Revenue and Taxation Code that authorizes taxpayers to file a written protest against a proposed deficiency assessment with the Franchise Tax Board.  This change would not impact the department's programs and operations or state tax revenue.  The author's office has indicated this is a "spot" bill.   |         |            |                |             |                 |       |               |
| Board Position S  | NA      |            | NP             | Franchise   | Tax Board Staff |       | Date          |
| S   |         |            | NAR<br>PENDING | Victoria Fa | avorito         |       | 4/4/07        |